

HOUSE BILL 3035

By Tindell

AN ACT to amend Tennessee Code Annotated, Title 57, Chapter 3 and Title 57, Chapter 4, relative to privilege taxes and licensing fees levied or imposed for the administration and enforcement of the duties and powers of the Tennessee Alcoholic Beverage Commission.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 57-3-206, is amended by deleting the following language in its entirety:

The commission shall deposit collections with the state treasurer to be earmarked for and allocated to the commission for the purpose of the administration and enforcement of the duties, powers, and functions of the commission.

AND by substituting instead the following language:

The commission shall deposit collections monthly with the state treasurer, for the general funds of the state.

SECTION 2. Tennessee Code Annotated, Section 57-3-207(c), is amended by deleting the following language in its entirety:

The commission shall deposit collections with the state treasurer to be earmarked for and allocated to the commission for the purpose of the administration and enforcement of the duties, powers, and functions of the commission.

AND by substituting instead the following language:

The commission shall deposit collections monthly with the state treasurer, for the general funds of the state.

SECTION 3. Tennessee Code Annotated, Section 57-4-301(b), is amended by deleting the subsection in its entirety and by substituting instead the following language:

(b)

(1) Each applicant for an on-premises consumption license shall pay to the commission a one-time, non-refundable fee in the amount of three hundred dollars (\$300) when the application is submitted for review. Further, once a license is approved, for the exercise of such privilege, the following taxes are levied, to be collected by the commission and deposited monthly with the state treasurer, for the general funds of the state, and are to be paid annually, as follows:

	Effective	
	July 2003	July 2004
(A) Private club	\$ 300	\$ 500
(B) Convention center	\$ 500	\$1000
(C) Premier type tourist resort	\$1500	\$2000
(D) Historic performing arts center	\$ 300	\$ 150
(E) Urban park center	\$ 500	\$ 150
(F) Commercial passenger boat company	\$ 750	\$1250
(G) Historic mansion house site	\$ 300	\$ 150
(H) Historic interpretive center	\$ 300	\$ 150
(I) Community theater	\$ 300	\$ 150
(J) Zoological institution	\$ 300	\$ 150
(K) Museum	\$ 300	\$ 150
(L) Establishment in a terminal building of a commercial air carrier airport	\$1000	\$1500
(M) Commercial airline travel club	\$ 500	\$1000
(N) Public aquarium	\$ 300	\$ 150
(O) Motor speedway	\$1000	\$2000
(P) Sports facility	\$1000	\$2000

(Q) Theater \$ 300 \$ 150

Further, for the exercise of such privilege, the following taxes are hereby levied to be collected by commission and deposited monthly with the state treasurer, for the general funds of the state, and are to be paid in accordance with the following schedule:

(R) Restaurant, according to seating capacity, on licensed premises:

	July 2003	July 2004	July 2005	July 2006
(i) 75 — 125 seats	\$ 600	\$ 650	\$ 700	\$ 750
(ii) 126 — 175 seats	\$ 750	\$ 800	\$ 850	\$ 925
(iii) 176 — 225 seats	\$ 800	\$ 850	\$ 900	\$ 975
(iv) 226 — 275 seats	\$ 900	\$ 950	\$1025	\$1100
(v) 276 seats and more	\$1000	\$1050	\$1125	\$1200

Wine-only restaurant, according to seating capacity on licensed premises:

	July 2003	July 2004	July 2005	July 2006
(vi) 40 — 125 seats	\$ 120	\$ 170	\$ 220	\$ 270
(vii) 126 — 175 seats	\$ 150	\$ 200	\$ 250	\$ 300
(viii) 176 — 225 seats	\$ 160	\$ 210	\$ 260	\$ 310
(ix) 226 — 275 seats	\$ 180	\$ 230	\$ 280	\$ 330
(x) 276 seats and more	\$ 200	\$ 250	\$ 300	\$ 350

(S) Caterers:

	July 2003	July 2004	July 2005	July 2006
	\$ 500	\$ 550	\$ 575	\$ 625

(T) Hotels, according to room capacity, on licensed premises:

	July 2003	July 2004	July 2005	July 2006
(i) 0 — 99 rooms	\$1000	\$1000	\$1000	\$1000
(ii) 100 — 399 rooms	\$1000	\$1000	\$1200	\$1250

(iii) 400 rooms and over \$1000	\$1200	\$1400	\$1500
(U) Retirement center	\$150		

(2) Each county or municipality within which such privilege is exercised is authorized to levy and collect the privilege tax separately. However, such privilege tax collected by the county or municipality will remain at the 2003 level and any monetary increase of the privilege tax in fiscal years beginning July 1, 2004, and thereafter, as provided in this subsection (b) will be collected by commission and deposited monthly with the state treasurer, for the general funds of the state. Provided, however, that in any county where metropolitan government prevails, the urban service district shall constitute the municipality and the general service district shall constitute the county insofar as this chapter is concerned.

SECTION 2. This act shall take effect July 1, 2008, the public welfare requiring it.